

PEMPAL INTERNAL AUDIT COMMUNITY OF PRACTICE (IACOP)

28-30 OCTOBER 2024



**CUERPO SUPERIOR DE INTERVENTORES Y AUDITORES DEL ESTADO
(high level)**

CUERPO TÉCNICO DE AUDITORÍA Y CONTABILIDAD (medium level)



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- The General Intervention of the State Administration is the internal control body of the state public sector and the management and management center of public accounting.
- It was created in 1874, this year being its 150th anniversary.
- It exercises its functions through the State Comptrollers and Auditors.



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1. CHALLENGES:
2. COMPETITION WITH PRIVATE SECTOR
 1. TALENT RECRUITMENT PROGRAM IN UNIVERSITIES
 2. ATTRACTIVE WORK
3. RECRUITING AND TRAINING
4. EXPERTISE AND UNDESTANDING OF PUBLIC SECTOR
5. SCALE AUDIT UNITS

■ A) COMPETITION WITH PRIVATE SECTOR

TALENT RECRUITMENT PROGRAM IN UNIVERSITIES
BASED ON WORK PRACTICES + TALKS



▪ A) COMPETITION WITH PRIVATE SECTOR



ATTRACTIVE WORK



Salary

Job stability

Rights

Long
career

Good
working
environment

Diversity of
functions

Possibility
of change

Different
workplaces

Continuous
training

▪ B) RECRUITING AND TRAINING

HIGH LEVEL AUDITOR

MEDIUM LEVEL AUDITOR



A.1) Theoretical:

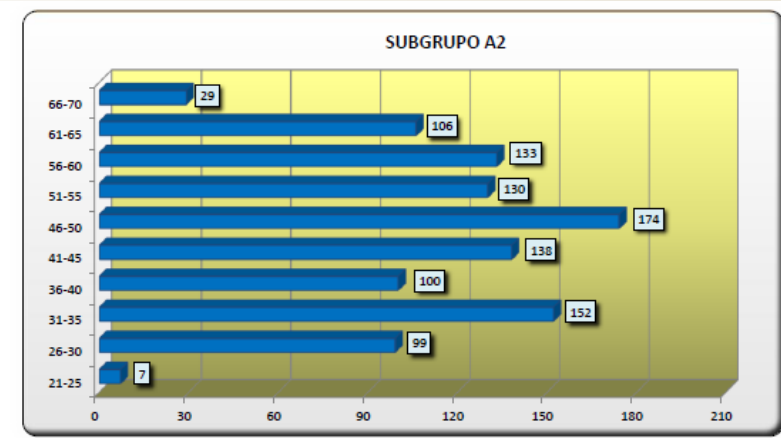
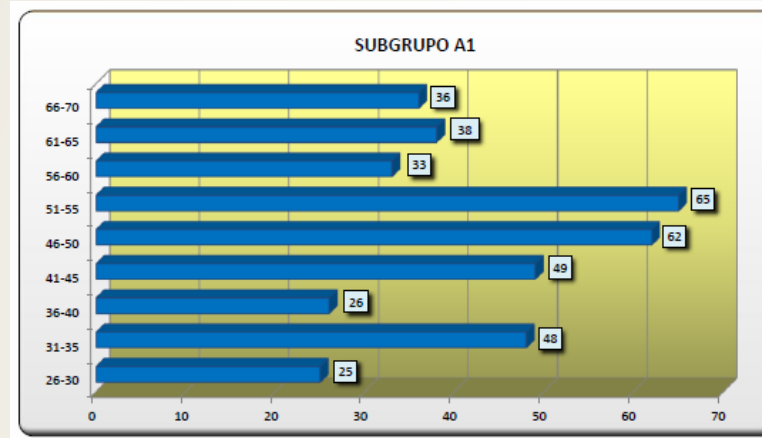
1. Economy and law
2. Financial and company accounting and financial mathematics
3. Consolidation of financial statements and balance sheet analysis
4. Languages: English or French
5. Community law, budgetary law, Spanish financial system
6. Constitutional, administrative, budgetary and tax law and public accounting and control systems

A.2) Practical:

12 **6** months of theoretical-practical training at the Institute of Fiscal Studies

C) EXPERTISE AND UNDERSTANDING OF PUBLIC SECTOR

MIX OF EXPERIENCE AND YOUTH



D) SCALE AUDIT UNITS

	INTERVENTORES		T.I.C. "A1"		OTROS A1		T.A.C		T.I.C. "A2"		OTROS A2		SUBGRUPO C1		SUBGRUPO C2		LABORALES		TOTALES	
	Número	Difº 31 dic. 2023	Número	Difº 31 dic. 2023	Número	Difº 31 dic. 2023	Número	Difº 31 dic. 2023	Número	Difº 31 dic. 2023	Número	Difº 31 dic. 2023	Número	Difº 31 dic. 2023	Número	Difº 31 dic. 2023	Número	Difº 31 dic. 2023	Número	Difº 31 dic. 2023
SERVICIOS CENTRALES	219	4	48	-1	32	0	659	44	76	-14	46	-3	174	20	92	-2	31	-1	1.377	47
CENT. DIRECTIVO (área Interv.)	125	3	2	0	8	0	314	23	0	0	3	-1	32	2	31	3	20	0	535	30
CENT. DIRECTIVO (área Inform.)	2	0	45	-1	3	0	12	0	76	-14	6	-1	86	18	8	1	8	-1	246	2
I.G. SEGURIDAD SOCIAL	0	0	1	0	21	0	1	0	0	0	30	-1	0	0	0	0	0	0	53	-1
I.D. MINISTERIOS	65	2	0	0	0	0	223	9	0	0	4	0	43	2	42	-3	2	0	379	10
I.D. OO.AA	14	0	0	0	0	0	60	6	0	0	0	0	4	-1	9	-1	0	0	87	4
I.D. AGENCIAS ESTATALES	4	-1	0	0	0	0	15	3	0	0	1	0	1	0	0	-2	0	0	21	0
OTRAS I.D.	9	0	0	0	0	0	34	3	0	0	2	0	8	-1	2	0	1	0	56	2
SERVICIOS PERIFERICOS	82	3	0	0	1	0	267	19	2	0	19	-2	96	-7	43	-7	7	-2	517	4
I.REGIONALES	30	3	0	0	0	0	88	10	0	0	4	-1	27	0	10	-2	4	0	163	10
I.TERRITORIALES	52	0	0	0	1	0	179	9	2	0	15	-1	69	-7	33	-5	3	-2	354	-6
TOTAL	301	7	48	-1	33	0	926	63	78	-14	65	-5	270	13	135	-9	38	-3	1.894	51



VICEPRESIDENCIA
PRIMERA DEL GOBIERNO

MINISTERIO
DE HACIENDA

IGAE

150
Aniversario

THANKS

